APPENDIX D

ADMINISTERING OBLIGATIONS
CLASS I SITES

A.   Purpose

        Designates responsibilities and prescribes procedures, and controls for processing
obligations and handling obligation related documents for Class I sites. Class I sites are all Army
posts, camps and stations. This appendix addresses system processes for Class I sites which use
the Data Commitment Accounting System (dbCAS) and the Standard Financial System
(STANFINS). For Army Materiel Command (AMC) activities, use the obligation input
procedures applicable to the AMC accounting systems.

B.   Scope

        The provisions of this appendix apply to serviced activities, Operating Locations
(OPLOCs), and Finance and Accounting Offices (FAOs). Administration of obligations is a
joint OPLOC/FAO and Director for Resource Management (DRM) responsibility. The dbCAS
users manual contains complete instructions for using dbCAS. This appendix includes only
those steps necessary to provide an overview.

D.   Processing dbCAS Mini-Split

        1.   The serviced activities (installation) dbCAS Systems Administrator (IDSA) will
usually reside in the DRM and will control the operations of the dbCAS program "Mini-Split".

        2.   The OPLOC dbCAS Systems Administrator (DSA) will establish a dCAS userid
for each installation on the OPLOC WHO table (i.e. BEN for Fort Benning, RUC for Fort
Rucker). The userid will include an entry for each Major or Minor Program director code for
each fund type.

        3.   The IDSA will establish and maintain the services activities dbCAS WHO (user)
Table based on installation requirements.

        4.   Transfer dbCAS data to and from DSA and IDSA via dial-up or file transfer
protocol (FTP). Transfer dbCAS data between IDSA and serviced activity users via diskette,
dial-up, or FTP.

        5.   Process STANFINS obligations to dbCAS users as follows:

                a.   During "normal" processing, the TB job will execute with STANFINS
weekly job (added to the job control language (JCL) to execute automatically) and produce two

files (BTB.txt and ATC.txt). These files will automatically be sent to the DSA's mainframe account's (userid) reader.

   b.   The next morning, the DSA will logon to their mainframe account and execute a pre-established program to move the two files from the reader to the mainframe account's mini-disk. The DSA will then file transfer the files from the mainframe to the SPLIT computer.

   c.   Using standard SPLIT procedures, the DSA will process in the two files and "split" the data into data packages ready for transfer to IDSAS. The DSA will transfer the packages via dial-up or file transfer.

   d.   The IDSA will receive the data package and process the data into MINI-SPLIT using standard MINI-SPLIT procedures. The IDSA will produce data packages for transfer to installation dbCAS users. The IDSA will transfer the packages to installation DCAS users via diskette, dial-up or FTP.

   6.   Within 2 working days after receiving the obligation data, dbCAS users will produce consolidated files for each of their dbCAS userids and via diskette, dial-up, or FTP forward these files to the DRM. (NOTE: FTP is the most efficient method). The DRM will process these files into designated dbCAS consolidated personal computers (set up by appropriation) and produce "roll-up" reports.

E.   Processing dbCAS Input to STANFINS

   1.   Serviced activities that use dbCAS transfer STANFINS input (SI) obligation data to the IDSA via diskette, dial-up, or file transfer. The IDSA will process the data into the MINI-SPLIT computer. The IDSA will produce an ASCII file, print SI reports; and file transfer the file to DSA.

   2.   The DSA will download the file and process it into the SPLIT computer. The DSA will produce an ASCII file, print SI reports, and transfer the file to a mainframe computer for processing in the next STANFINS daily job.

   3.   OPLOC/FAO accounting personnel may review the obligation results in the STANFINS reports.

   4.   Other DSA responsibilities include troubleshooting with the IDSA and forwarding change packages to the IDSA. The IDSA will be responsible for troubleshooting the installation dbCAS user problems, loading/forwarding change packages to Installation users, and providing training to new users. In an effort to eliminate "house calls," the IDSA will establish procedures to automate these "other" responsibilities via dial-up or file transfer and using PC/mainframe batch files/programs.

F.   Processing Obligation Input to dbCAS

1.   A STANFINS input candidate (SI) is a commitment designated (tagged) to be sent to Split for subsequent uploading to STANFINS. An SI is created in the same manner as a normal commitment, however, SI transactions are restricted to specific elements of resource (EORs). Normally, SI candidates are restricted to specific object classes 21 (Travel and Transportation of Persons), 22 (Transportation of Things), 23 (Rents, Communications and Utilities), 24 and 25 (Printing & Reproduction and other Contractual Services). These object classes are input at detail level.

2.   To tag a committed transaction as an SI, enter dbCAS and call up the commitment. Then, follow the procedures contained in the dbCAS end-users manual.

        a.   Select edit and create an SI record to pass the obligation to STANFINS.

        b.   Then create an output file to pass the SI Candidate to STANFINS.

        c.   Run the SI Created Report for the file just created. Also, the user will see a list of all the files that have been previously sent. NOTE: Each dbCAS user should establish a STANFINS Input folder for each dbCAS userid. If the dbCAS Systems Administrator (DSA) requests a re-creation of a SI file, this report will be necessary in order to verify which file needs to be selected and re-sent to the DSA.

        d.   Logon to the ISM with the appropriate ISM userid and upload your STANFINS input to the DSA.

        e.   When the file transfer is completed, toggle back to the ISM and Type: FILEL to display a list of files on your ISM mini-disk. Look for the file with the OUT extension (example: ICDLDA OUT). Verify the date is current date, if the date for the OUT file is an earlier date, call the DSA for further instructions.

        f.   If SI candidates are created during the day for a DCAS userid, create and send the STANFINS Input file daily to the DSA.

        g.   Obligation files must be sent to the DSA each day for input to STANFINS that night. The DSA will establish cutoffs. The DSA will pull STANFINS input files into SPLIT each day and follow procedures to prepare the files for upload to the ISM mainframe and subsequent transfer into STANFINS that night.

        h.   If a file does not pass the SPLIT edits, to validate the obligation for STANFINS, the DSA will contact the dbCAS user.

3.   SI candidate transactions can also be edited adjusted after they have been sent to STANFINS. These transactions are termed SI created.

    4.   The OPLOC/FAO will review all SI Candidates before data is input into STANFINS.

    5.   For supplies (object class 2600) and equipment (object class 3100), the user should enter the commitment at summary level. The supply system determines the exact EOR of the obligation.

    6.   Processes for common types of obligating documents are:

        a.   <u>Processing Contract Modifications (DA Form 3953)</u>. Activities will process Contract Modifications issued by the Director of Contracting (DOC). Commit funds for contract modifications based on an estimate displayed on DA Form 3953 Purchase Request and Commitment or use local Form 43-R. Upon receipt of the contract modification, use dbCAS to record the transactions. Those OPLOCs/FAOs that use the Accounting Obligation Interface (AOI) will receive obligation data from the contracting office via FTP or diskette. AOI is an automated program that captures obligations and interfaces them into STANFINS. If used, it precludes the serviced activity from having to obligate contract related obligations through dbCAS.

        b.   <u>Processing Manual Travel Orders (DD Form 1610/1614)</u>. Serviced activities will commit funds for manual travel orders using the estimated amount shown on the certified DD Form 1610. Upon receipt of the authenticated travel orders, use the dbCAS input procedures. Record obligations for approved estimated travel and transportation costs no later than the month in which the travel begins. Create the obligation using dbCAS.

        c.   <u>Processing Military Interdepartmental Purchase Request (MIPR) (DD Form 448)</u>.

        (1)   After preparation of the MIPR, the standard document number (SDN) will be assigned per Chapter 5. The MIPR will then be certified and committed in dbCAS before transmitting to the performing activity for acceptance.

        (2)   Upon receipt of the MIPR Acceptance (DD Form 448-2) the requesting activity will check block S. If the MIPR was accepted as being provided through reimbursement, then the activities dbCAS commitment clerk will enter dbCAS and pull up the commitment and follow the dbCAS procedures. If the MIPR is accepted as a direct fund cite, then they must obtain the obligation document (i.e., travel order, contract,) and obligate in accordance with those instructions.

        d.   <u>Processing Request for Shipment (DD Form 1348-1)</u>. After preparation of DD Form 1348-1, the SDN will be assigned per Chapter 5. The DD Form 1348-1 will then be certified and committed in the dbCAS. NOTE: The vast majority of items shipped are transported by land and should cite EOR 2217 in the accounting classification. Generally, only blood and blood products are transported by air and should cite EOR 2219. The Directorate of

Logistics (DOL) maintains commercial carrier information that may be used in estimating the shipment price.

   e. <u>Processing Request for Training and Reimbursement (DD Form 1556)</u>. After preparation of DD Form 1556 the Program Director assigns the SDN and commits the document in dbCAS. The Program Director will assume that the training is approved within 24 hours and automatically flag the commitment as an SI Candidate in dbCAS. When training is not approved Training and Development, will immediately notify the activity and the Program Director.

   f. <u>Processing DoD Printing (DD Form 282)</u>.

    (1) Program Directors will submit all requests for printing on DD Form 282 (Request for Printing). The DD Form 282 will contain a fund cite with an SDN in the accounting data block. The SDN will also be placed in the Requisition No. field in the upper left hand corner of the DD Form 282. The first six positions will be the Department of Defense Activity Address Code (DODAAC). Positions seven through ten contain the Julian date, and the eleventh position will be the second digit of the funding account processing code (APC). Position fourteen will be program director unique. Determine the estimated costs.   The DD Form 282 will then be certified and committed in dbCAS using the SDN and forwarded to the Installation Printing Control Officer (DOIM). The Printing Control Officer will forward the DD Form 282 to the Printing Plant for processing. Printing that must be contracted will be identified by the Printing Plant and will be assigned a print control number according to type of service; D for duplication and C for contracts. When the final cost has been entered, the blue copy will be returned to the Director of Information of Management (DOIM). The DOIM Printing Control Office will provide a reproduced final cost copy of the DD Form 282 to the activity program directors on a transmittal letter each Friday. Final cost for in house duplication should be received in 7 to 10 days. For contract printing it should be received within three weeks. If you have not received a final cost within three weeks, contact the Printing Control Officer.

    (2) When the final cost is received from DOIM, then edit/initiate an obligation for STANFINS. Enter the dbCAS file where the commitment has been entered. Find the document that you are going to tag as a SI Candidate. Edit the document, change cost to the amount in upper right corner of DD Form 282, enter the control number in the first comment field. Then proceed using the dbCAS instructions.

   g. <u>Miscellaneous Obligation Document (MOD) (DD Form 2406)</u>.

    (1) Obligations based on estimates are in input as a MOD using DD Form 2406. When actual obligations become known, reverse and replace estimated obligations with actual obligations. DD Form 2406 may be used in advance of formal documentation that should follow within 30 days.

    (2) MODs are frequently used at month-end or year-end to cover obligations that will not interface until the following month. For example, overtime, awards,

personnel gains and losses and separation pay. The OPLOC/FAO must establish controls to ensure MODs are reversed when the actual costs are interfaced.

G.   Reviewing Unliquidated Obligations Diskette

        1.   The DSA will distribute the unliquidated obligation (ULO) diskettes at the end of each month. The ULO is an extract of the STANFINS AVKLXG Non-stockfund Orders and Payable file. Open transactions should be reviewed when:

                a.   The disbursed amount is greater than the obligation or accrual (negative unliquidated obligation).

                b.   The accrual exceeds the obligation.

                c.   Obligations and disbursements are recorded without an accrual entry.

                d.   There are negative balances in the obligation and/or accrual fields, and/or disbursements.

        2.   The OPLOC/FAO will provide exception conditions to the serviced activities for resolution. The OPLOC/FAO will also schedule the appropriate reconciliation cycles between logistics and accounting systems.

        3.   The OPLOC/FAO will maximize the use of liquidation indicator codes when processing disbursements and collections as partial or final payments.

        4.   The OPLOC/FAO should process daily disbursing SRD1 files against the STANFINS LXG open obligation using the Defense Accounting Reconciliation System (DARS) PC program. Adjust obligations and notify the customer of the adjustment.

        5.   Serviced activities must reconcile their dbCAS monthly with STANFINS and in conjunction with the OPLOC resolve any variances.

        6.   The DARS program is available for use in reconciling these transactions.

H.   Manual Obligations

        1.   OPLOCs/FAOs will manually process cost transfers and any other obligation adjustments that dbCAS will not process. The serviced activities may use dbCAS (TA 20) for cost transfers if the OPLOCs/FAOs agree. Otherwise serviced activities will submit cost transfers on separate transmittals with supporting documentation. Transfer of costs external to an activity should have a signature authorizing or acknowledging receipt of the costs. The type action and block number will be filled in by accounting.

2.   Coordinate and FAX obligation documents during critical path to ensure obligations are input at month-end or year-end. A transmittal letter with backup forms should be sent to the appropriate accounting team in the OPLOC/FAO.

I.   Reviewing STARFIARS X40 Files

The dbCAS Standard Army Financial Inventory Accounting and Reporting system (STARFIARS) file is an extract of the X40 file. This file provides the user a quick method to query the STARFIARS supply/equipment document history records.

J.   Reviewing STANFINS Report Products

1.   Serviced activities will use STANFINS output products to validate obligations and reconcile dbCAS.

2.   The OPLOC/FAO will ensure serviced activities receive the following STANFINS PCNs to assist in their control of obligations:

a.   AVK-024, ARP Exception/Inquiry Report (shows status of customer numbers)

b.   AVK-030, Prior Year Fund Status

c.   AVK-048, Wildlife Conservation Fund Status (shows fund status of 21X5095.

d.   AVK-051, Fund Control and Status

e.   AVK-052, Fund Control and Status by Program Director

f.   AVK-053, Fund Control and Status (by Major Program Director)

g.   AVK-075, Unapplied DO Deposits (includes recycling account 21F3875.1111)

h.   AVK-143, Weekly Cost by AOB Option II (PD)

i.   AVK-159, NAF Functional Cost Feeder Report

j.   AVK-296, Status of Reimbursables CSCAA-112

k.   AVK-329, Status of AOB RCS CSCFA-218

l.   AVK-331, Status of Approved Operating Resources (MDEP)

m.   AVK-333, Status of Approved Operating Resources MEMO RECONCIL

n.   AVK-540, Functional Cost Reports

o.   AVK-602, Non Stock Fund Orders and Payables

p.   AVK-692, DCPS Fund Data Report

q.   AVK-774, APC Master File Print (AXWAVK)

r.   AVK-778, ARP Master Counter List (FXWAVK)

K.   Reviewing STARFIARS Current Report Products.

Activities under STARFIARS current need these reports to manage obligations:

1.   ALF-14A, Stock Fund General Ledger Trial Balance

2.   ALF-15A, Obligation is over $XXXX.XX List

3.   ALF-15F, Acquisition Authority Control Report

4.   ALF-17A, Statement of Interfund Transactions Reimbursements

5.   ALF-17B, Analysis of Balance in Suspense

6.   ALF-17C, Schedule of Uncleared Suspense Items

7.   ALF-23A, SL One-Line Print

8.   ALF-25A, Ledger History Report (SARSS Plus Activities)

9.   ALF-35A, Consolidated GL Trial Balance

10.   ALF-40A, Ledger History

11.   ALF-49A, STARFIARS/STANFINS Reconciliation

12.   ALF-52A, Statement 6 - Reimbursables

13.   ALF-53A, Statement 7 - Monthly Management Report

14.   ALF-53B, Status of Approved Operating Resources

15.   ALF-53C, Status of Reimbursements

16.   ALF-53D, Statement 6 - Monthly Stmt of Net Reimb Issues

17.   ALF-62A, Stock Fund General ledger Trial Balance

18.   ALF-75B, APC/FC Master List